



Government of the United States Virgin Islands
Department of Agriculture



ST. CROIX: #1 Estate Lower Love, Kingshill, V.I. 00850 • T: (340) 778-0997 • F: (340) 778-0997
ST. THOMAS: #7944 Estate Dorothea, St. Thomas, V.I. 00802 • T: (340) 774-5182 • F: (340) 774-1823
ST. JOHN: #11 Estate Carolina, Coral Bay, V.I. 00830 • T: (340) 776-6274 • F: (340) 693-5065

FARMLAND PROPERTY TAX EXEMPTION

Original application forms must be submitted to the PROPERTY MANAGEMENT PROGRAM at VIDA offices by September 1st of each year. *Questions about this application may be submitted via email to info.doa@doa.vi.gov or via phone at (340) 774-5182.*

Before you begin this application, please read the following information:

- The objective** of this program is to preserve the maximum amount of farmland available and to promote and prevent the rapid urbanization of open space and greenbelt areas as an important physical, social, cultural, aesthetic, and economic asset to the Virgin Islands under the VI Code (VIC 33 § 2341 - 2350).
- Required Attachments:**
 - Virgin Islands Farmer's License
- Please **review** the following items before submission:
 - You are entitled to a tax credit of 95% of the real property taxes levied by the Tax Assessor against the total area of real property, including structures and improvements thereon, used actively and solely for agricultural or horticultural purposes.
 - "Used actively and solely for agricultural or horticultural purposes" is defined as the devotion in a complete and active manner to the production for sale of plants or animals for purposes of human consumption or to the production of products used in the nutrition of plants or animals produced for purposes of human consumption, including but not limited to forage and sod crops; grains and feed crops; dairy animals and dairy products; poultry and poultry products; livestock including beef, cattle, sheep, swine, goats and including the breeding and grazing of any or all such animals; bees; fruits, nuts, berries and vegetables of any kind or variety; aquatic species including, but not limited to, finfish, mollusks, crustaceans, or other aquatic invertebrates, amphibians, reptiles or aquatic plants; or when devoted or meeting the requirements and qualifications for a forestry and/or soil conservation program under an agreement with an agency of the Federal or Territorial Government.
 - Requirements:
 - Must be filed by a property owner as defined as individuals and firms, corporations, and business entities; lessees of real property; and trustees, executors, and administrators.
 - Area of property must be used actively and solely for agricultural or horticultural purposes; and located within a zoned area of which agricultural or horticultural uses are permitted.
 - **Next Steps:**
 - A member of the Property Management team will reach out to schedule a site assessment. These are mandatory and conducted in-person annually.
 - This application will then be submitted to the Tax Assessor on your behalf on October 1st of each year in compliance with VI Code.

All fields listed on this application are required. Only one parcel may be declared per form. Please do not submit forms with missing or inaccurate information.

FARMLAND TAX CREDIT APPLICATION AND CERTIFICATION
OFFICE OF THE TAX ASSESSOR

VIRGIN ISLANDS CODE, TITLE 33, SECTIONS 2341 THROUGH 2350

This form must be completed and returned to the Virgin Islands Department of Agriculture no later than September 1st of each year.

For Tax Year

Applicant	Parcel No.....
Telephone	Zoning.....
Property Address	Mailing Address.....
Total Acreage of Property	Acreage to be Exempt.....

DESCRIPTION OF FARMLAND ACTIVITY

Number of Cattle	Number Sold	Income Derived
Number of Goats/Sheep	Number Sold	Income Derived
Number of Swine	Number Sold	Income Derived
Other Farming Activity (please explain):		
		Income Derived
		Total Income Derived

I HEREBY CERTIFY THAT:

1. The above referenced property subject to this application for tax exemption is devoted in a complete and active manner to the production for sale of agricultural commodities (plants, produce, honey, livestock, etc.) for the purposes of human consumption or to a forestry and/or soil conservation program under an agreement with the Federal or Territorial Government; and
2. The land subject to this application for tax exemption has not been applied to a use other than agricultural and horticultural purposes during the calendar year _____.

Being duly sworn, I, _____, as Owner, Partner, Trustee, Administrator, Guardian or Agent (circle one), declare that the information contained in this application is true and accurate and in accordance with the requirements of Chapter 81, of Title 33 of the Virgin Islands Code.

Subscribed and sworn before me this Day of of the year

Signature..... Notary Public.....

CERTIFICATION OF USE

DEPARTMENT OF AGRICULTURE

IT IS HEREBY CERTIFIED that the claim as to use and activity of the above listed property is:

- | | |
|-------|---|
| | Correct as listed and is hereby approved. |
| | Correct in activity but is approved for only acres. |
| | Not considered valid nor applicable. |

Date: Commissioner of Agriculture:

OFFICE OF THE TAX ASSESSOR:

.....

Date

Approved Not Approved

.....

Tax Assessor